

UNITED STATES DISTRICT COURT
FOR THE WESTERN DISTRICT OF MICHIGAN
SOUTHERN DIVISION

UNITED STATES OF AMERICA,

Petitioner,

Case No. 1:06-MC-51

v

Hon. Gordon J. Quist

RANDALL S. WEBSTER,

Respondent.

REPORT AND RECOMMENDATION

Pursuant to a petition by the Internal Revenue Service (IRS) to judicially enforce an Internal Revenue Summons served pursuant to an investigation of respondent for the taxable years ending December 31, 1996 through December 31, 2002, respondent appeared with counsel this date pursuant to the court's Order to Show Cause. Respondent does not contest the petition in any way, but due to a series of unfortunate instances involving various bookkeepers and accountants, requested additional time to comply with the summons. Petitioner has no objection to respondent's request in light of the efforts he has made thus far to comply with the summons. In particular, tax returns for taxable years ending December 31, 1996 and 1997 have now been furnished to the IRS, and petitioner is no longer pursuing that information.

Accordingly, with all parties being in agreement, I respectfully recommend respondent be given until not later than March 31, 2007 to submit to the IRS tax returns for taxable years ending December 31, 1998 through 2002, and that this matter be dismissed as moot at that time upon notification by petitioner to the court that these returns have been filed. Should all of

these returns not be filed by that date, however, I recommend an order be entered granting the petition and directing respondent to fully comply with the summons at issue at a time and place to be determined by the revenue officer or other appropriate official of the Internal Revenue Service, and further, that the United States recover its costs in maintaining this action.

Dated: January 10, 2007

/s/ Hugh W. Brenneman, Jr.
Hugh W. Brenneman, Jr.
United States Magistrate Judge

ANY OBJECTIONS to this Report and Recommendation must be served and filed with the Clerk of the Court within ten (10) days after service of the report. All objections and responses to objections are governed by W.D. Mich. LCivR 72.3(b). Failure to serve and file written objections within the specified time waives the right to appeal the District Court's order. *Thomas v. Arn*, 474 U.S. 140 (1985); *United States v. Walters*, 638 F.2d 947 (6th Cir. 1981).